

MAR 31 '06 12:48 PM

SURFACE TRANSPORTATION BOARD

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March 31, 2006

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of March 31, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment and Assumption Agreement being filed with the Board concurrently herewith under Recordation Number \_\_\_\_\_.

The name and address of the party to the enclosed document are:

Lessor: Trinity Industries Leasing Company  
2525 Stemmons Freeway  
Dallas TX 75207

[Lessee: Midwest Grain Processors LLC  
1660 428<sup>th</sup> Street  
Lakota Iowa 50451]

Mr. Vernon A. Williams  
March 31, 2006  
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A description of the railroad equipment covered by the enclosed document is:

125 railcars TILX 192178 – TILX 192302.

A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", written over the closing "yours".

Robert W. Alvord

RWA/sem  
Enclosures

RECORDATION NO. 26275-A FILED

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**MEMORANDUM OF LEASE AGREEMENT**

SURFACE TRANSPORTATION BOARD

Memorandum of Lease Agreement made and entered into on March 31, 2006 by Trinity Industries Leasing Company, a Delaware corporation (the "**Lessor**").

W I T N E S S E T H:

The Lessor and Midwest Grain Processors LLC, an Iowa limited liability company (the "**Lessee**") have entered into that certain Railroad Car Lease Agreement (the "**Lease Agreement**"), dated as of May 4, 2005, whereby the Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from the Lessor certain railroad cars as listed on each Rider incorporated therein.

The Lessor and Lessee have executed Rider One (1) to Railroad Car Lease Agreement, dated as of May 4, 2005, whereby the Lessor has agreed to lease to Lessee and the Lessee has agreed to lease from the Lessor certain railroad cars bearing road numbers as listed on Exhibit A hereto.

[Memorandum of Lease Agreement]

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.

TRINITY INDUSTRIES LEASING  
COMPANY

By: 

Name: Eric Marchetto  
Title: Vice President

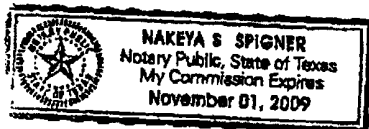
Executed on this 31 day of March, 2006

STATE OF TEXAS )  
 ) SS:  
COUNTY OF DALLAS )

On this, the 31 day of March 2006, before a Notary Public in and for said County and State, personally appeared Eric Marchetto, who being by me duly sworn, says that (s)he is the Vice President of Trinity Industries Leasing Company, that said instrument was signed on March 31, 2006 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Nakeya S. Spigner  
Name: Nakeya S. Spigner  
Notary Public



My Commission Expires: November 1, 2009  
Residing in: Dallas, Texas

[Memorandum of lease Agreement]

**EXHIBIT A**

<b>Equipment:</b>	DOT Classification 111A100W1, non-insulated railroad tank car
<b>Quantity:</b>	One Hundred Twenty Five (125) units
<b>Road Numbers Prefix TILX</b>	See Attachment 1

[Memorandum of lease Agreement]

**Attachment 1**

192178	192203	192228	192253	192278
192179	192204	192229	192254	192279
192180	192205	192230	192255	192280
192181	192206	192231	192256	192281
192182	192207	192232	192257	192282
192183	192208	192233	192258	192283
192184	192209	192234	192259	192284
192185	192210	192235	192260	192285
192186	192211	192236	192261	192286
192187	192212	192237	192262	192287
192188	192213	192238	192263	192288
192189	192214	192239	192264	192289
192190	192215	192240	192265	192290
192191	192216	192241	192266	192291
192192	192217	192242	192267	192292
192193	192218	192243	192268	192293
192194	192219	192244	192269	192294
192195	192220	192245	192270	192295
192196	192221	192246	192271	192296
192197	192222	192247	192272	192297
192198	192223	192248	192273	192298
192199	192224	192249	192274	192299
192200	192225	192250	192275	192300
192201	192226	192251	192276	192301
192202	192227	192252	192277	192302

**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

3/30/06



\_\_\_\_\_  
Robert W. Alvord